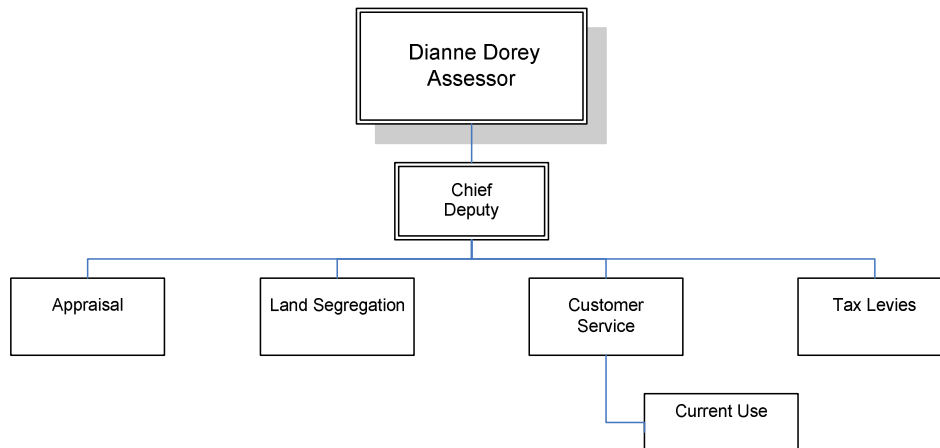


# **Assessor**

## General Fund, Dept. No. 104

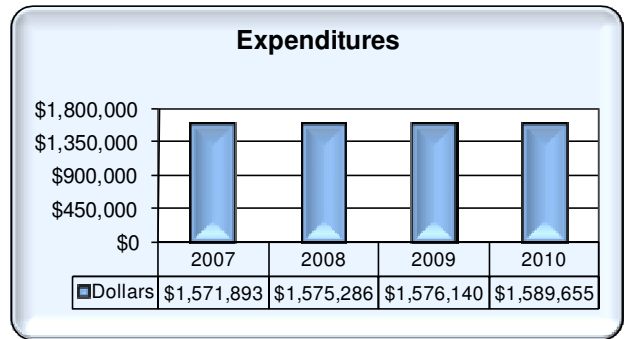
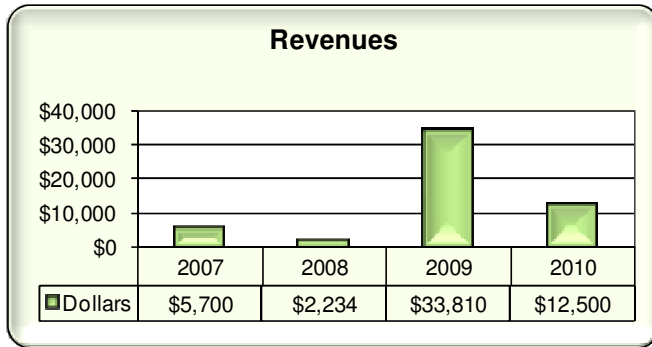


The County Assessor is responsible for the administration of State Laws relating to assessment of real and personal property. The Assessor determines fair market value of taxable property. The Assessor's records pertaining to property ownership and value, legal descriptions and mapping are made available to the public. State law requires the Assessor to:

- Physically inspect and appraise real property once every four years.
- Assess new construction.
- List and assess taxable personal property every year.
- Compile assessed values and compute annual levies for taxing districts.
- Provide a yearly tax roll to the treasurer.
- Maintain a program for forest tax law and open space property; maintain accurate property tax records.
- Assist low income senior citizens and disabled persons in filing annual property tax exemptions.
- Represent the County at the county and state board of tax appeal.
- Complete section maps for the County and maintain those maps with updated property information.

### **Staffing Summary**

|                                  | 2007<br>FTE | 2008<br>FTE | 2009<br>FTE | 2010<br>FTE |
|----------------------------------|-------------|-------------|-------------|-------------|
| Assessor                         | 1           | 1           | 1           | 1           |
| Chief Appraiser                  | 1           | 1           | 1           | 1           |
| Chief Deputy Assessor            | 1           | 1           | 1           | 1           |
| Commercial/Industrial Appraiser  | 1           | 0           | 0           | 0           |
| Sr. Sales Analyst                | 1           | 0           | 0           | 0           |
| Lead Cartographer                | .5          | .5          | 0           | 0           |
| Residential Appraiser            | 6           | 0           | 0           | 0           |
| Appraiser I                      | 0           | 2           | 2           | 1           |
| Appraiser II                     | 0           | 4           | 4           | 5           |
| Appraiser III                    | 0           | 2           | 2           | 2           |
| Appraiser IV                     | 0           | 1           | 1           | 1           |
| Levy & Audit Technician          | 1           | 1           | 1           | 1           |
| Personal Property Supervisor     | 1           | 0           | 0           | 0           |
| Property Management Supervisor   | 0           | 1           | 1           | 1           |
| Land Seg Supervisor              | 1           | 0           | 0           | 0           |
| Mapping Specialist               | 3           | 3           | 3           | 3           |
| Current Use Audit Clerk          | 1           | 1           | 1           | 1           |
| Deputy Assessor-Customer Service | 1.9         | 1.9         | 1.9         | 1.9         |
| <b>TOTAL</b>                     | <b>20.4</b> | <b>20.4</b> | <b>19.9</b> | <b>19.9</b> |



### REVENUES

| BARS #                | GENERAL Description  | 2007 Actual  | 2008 Actual  | 2009 Est. Actual | 2010 Adopted  | Change 2009 to 2010 | % Change      |
|-----------------------|----------------------|--------------|--------------|------------------|---------------|---------------------|---------------|
| 340                   | Charges for Services | 5,700        | 2,234        | 2,219            | 12,500        | 10,281              | 463.3%        |
| 360                   | Miscellaneous        | 0            | 0            | 31,591           | 0             | -31,591             | -100.0%       |
| <b>Total</b>          |                      | <b>5,700</b> | <b>2,234</b> | <b>33,810</b>    | <b>12,500</b> | <b>-21,310</b>      | <b>-63.0%</b> |
| <b>TOTAL REVENUES</b> |                      | <b>5,700</b> | <b>2,234</b> | <b>33,810</b>    | <b>12,500</b> | <b>0</b>            | <b>0.0%</b>   |

### EXPENDITURES

| BARS #                    | Object | GENERAL Description    | 2007 Actual      | 2008 Actual      | 2009 Est. Actual | 2010 Adopted     | Change 2009 to 2010 | % Change    |
|---------------------------|--------|------------------------|------------------|------------------|------------------|------------------|---------------------|-------------|
| 514.24                    | 10     | Salaries & Wages       | 835,679          | 901,324          | 925,706          | 927,844          | 2,138               | 0.2%        |
|                           | 11-12  | Extra Help/Overtime    | 20,881           | 2,424            | 5,246            | 0                | -5,246              | -100.0%     |
|                           | 20     | Payroll Benefits       | 275,088          | 323,320          | 338,279          | 332,490          | -5,789              | -1.7%       |
|                           | 30     | Supplies               | 4,789            | 5,231            | 8,432            | 7,504            | -928                | -11.0%      |
|                           | 40     | Other Services/Charges | 174,386          | 28,669           | -275             | 31,330           | 31,605              | -11508.1%   |
|                           | 90     | Interfund Payments     | 261,070          | 314,318          | 298,751          | 290,487          | -8,264              | -2.8%       |
| <b>Total</b>              |        |                        | <b>1,571,893</b> | <b>1,575,286</b> | <b>1,576,140</b> | <b>1,589,655</b> | <b>13,515</b>       | <b>0.9%</b> |
| <b>TOTAL EXPENDITURES</b> |        |                        | <b>1,571,893</b> | <b>1,575,286</b> | <b>1,576,140</b> | <b>1,589,655</b> | <b>13,515</b>       | <b>0.9%</b> |